

## ABSTRACT OF THE DISCLOSURE

To provide a semiconductor device that is capable of reduction in thickness and high-density mounting, and that is simple in manufacturing process and convenient for use. A wiring substrate is formed with a plurality of opening portions. In each of the opening portions, a lower chip formed by a wafer-level chip size package (WCSP) is received, and an upper chip is placed on the lower chip. The composite including them is sealed by a sealing body such as epoxy resin. Internal connection terminals of each lower chip are electrically connected to pads of the corresponding upper chip via wirings, through holes and bonding posts of the wiring substrate, and wires.